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Progress: Engaging with organisations in pursuit of improved sustainability accounting and performance

ABSTRACT

Purpose – The purpose of this paper is to review the development of engagement research in pursuit of improved sustainability accounting and performance and to identify issues in the further development of this field. In particular, we consider the implications of this research for practice, policy and theory following the publication of a special issue on the topic in 2007 in the *Accounting, Auditing and Accountability Journal*.

Approach – We performed a systematic review of the relevant literature in selected accounting journals for the eleven year period 2007 to 2017 inclusive. We identified the methods, topics and theories addressed by researchers and the academic journals that are more likely to publish engagement research.

Findings – We found a significant increase in engagement work over the decade since publication of the special issue and a marked increase in the volume and complexity of data collected in studies. There is a marked difference in the openness of different journals to engagement research and the type of engagement research published across accounting journals. Contrary to the argument made by critics of engagement research we found that this field of research not only uses theory, but develops theory.

Research implications – Through our examination of methods and theories used and topics considered we identify avenues for further research – and the journals likely to be receptive to it.

Practical implications – The study demonstrates that the collective body of engagement research aimed at improving sustainability accounting and performance has significant potential to inform practice and policy developments with the same aim.

Originality/value – The study examines an emerging approach in an emerging field of research with significant academic, practice and policy potential.

Keywords – Engagement research, case study, interviews, action research, ethnographic research, sustainability accounting and performance

Paper type Research paper

1. Introduction

In 2007 we co-edited a special issue (volume 20, issue 3) of the *Accounting Auditing and Accountability Journal* (AAAJ) on the topic of ‘engagement research in pursuit of improved sustainability accounting and performance’. In our editorial research paper we noted that “the extant literature in the field of sustainability accounting and reporting... has largely ignored practice within organisations” (p 333). We called for more engagement research noting its potential to enrich theorizing and improve practice and the sustainability performance of organisations. Data concerning the readership of and citations to this special issue indicates that it was timely and well received.

Our motivation for the 2007 special issue was a concern that current research approaches were unable to adequately respond to the depth of the social and environmental crisis and that lack of engagement with organisations had inhibited theoretical and practical development (Adams, 2002; Adams and Larrinaga, 2007; Parker, 2005). We suggested that some critical theory approaches had “had pernicious influences on social accounting research with respect to the distance of the researcher from the research field and prevention of the emergence of theories from the field” (p 337). We argued that a key reason for the lack of engagement in social and environmental accounting research relative to other business disciplines, was a concern that companies would use such research to influence their own agendas – a process referred to as “managerial capture”. Further, and perhaps because of this perceived danger posed by the motives of organisational participants, we observed a concern about widening out those involved in such research beyond the inner circle of trusted researchers, resistant to being captured by what might be perceived as the foreign and brutal field of corporate management.

A further concern has been the lack of cross-fertilisation of research on social and environmental issues across accounting, management and policy journals. For example, until relatively recently the management literature on motivations for Corporate Social Responsibility (CSR) and the accounting literature on motivations for CSR disclosure were disconnected – despite the obvious connections between the two inside organisations – highlighted in Gray, *et al.*, (2014, Figure 5.3, page 116). This separation of streams of literature and its lack of engagement with practice and policy led one of the authors to establish the *Sustainability Accounting, Management and Policy Journal* in 2010. This journal is not discipline based, but rather topic based and encourages single discipline, interdisciplinary and multi-disciplinary research, including engagement research, which is capable of informing practice and policy, including through theoretical developments.

It is useful to delineate our understanding here of engagement research, in comparison with other streams in the sustainability accounting literature. First, different authors have suggested that researchers should engage in social and ecological struggles taking place around them to expose exploitative power relations and enable alternative social arrangements (Malsh, *et al.*, 2011; Neu, *et al.*, 2001; Cooper and Coulson 2014). We share the view that social science cannot take refuge in its ivory tower, detached from the social and ecological problems, and we do not share the criticism made by some authors of businesses as an organization to engage with (Brown and Dillard, 2013; Brown and Tregidga, 2017). To the contrary, we think that it is important to understand business organizations because they have emerged as crucial for the achievement of sustainable development – and a key reason for the predicament planet Earth finds itself in.

Second, some authors suggest research should pragmatically engage to help managers to gather data, to develop pragmatic tools, “building on the conventional accounting platform” (Burrit and Schaltegger, 2010, p. 833), to help in making sound decisions to “contribute to the solution of social and environmental business problems” (p. 833). Whilst we agree on the important role of businesses

in sustainable development and the need for some degree of pragmatism, the primary focus of our interest is sustainable development, rather than business problems. We note, however, that sustainable development (or lack of it) is rapidly becoming a significant business problem and that achievement of the UN Sustainable Development Goals is in the interests of business as well as broader society. Further, we are of the view that improved sustainability accounting and performance is likely to require radical, rather than marginal transformations in the accounting and accountability model – and the capital markets that use them.

Third and finally, an influential stream in social and environmental accounting research has shown how accounting practices contradict their alleged benefits in this area (Boiral, 2013; Cho *et al.*, 2012; Gray, 2010). (Following Power (1991) we could name this research stream a functional critique). Whilst we concur with the existence of gaps between representation and action (Laine, *et al.*, 2017), and following Power (1991), we believe that it is necessary – and indeed beholden upon researchers - to move beyond acknowledging the existence of gaps to a more penetrating analysis of the lived experience of sustainability accounting and its implications.

In short, the kind of engagement research we are proposing is not necessarily a political intervention, nor a pragmatic engagement, and not only a functional critique, but rather may involve elements of all of these – and more i.e. the identification of practice and policy solutions to address real problems. We are interested in engagement research in organizations (including business organizations) with a primary focus on the achievement of sustainable development and only interested in business problems as they affect global sustainable development, recognizing that a penetrating analysis of the lived experience of sustainability accounting is needed to initiate our understanding of the transitions towards organizations with a more positive impact on sustainability.

The 2007 AAAJ special issue was successful in terms of attracting interest to engagement research in pursuit of improved sustainability accounting and performance (see below). This growth of engagement research with organizations has attracted the interests of opponents (Brown and Dillard, 2013; Brown and Tregidga, 2017) and proponents (Correa and Larrinaga, 2015) of engagement research. In this paper we seek to identify whether there has been an increase in ‘engagement research’ which examines practice within organisations and/or policy development and implications. Further, in considering different views about engagement research, we seek to identify what ‘engagement research’ post the 2007 AAAJ special issue has meant for theory and practice, whether it has enriched and improved it or had limited or even a negative effect. We seek to illuminate barriers to the development of this field of research and identify areas and approaches to furthering it.

2. Approach

We sought to identify the trends in research engaging with organisations in pursuit of improved sustainability accounting and performance, as well as to assess the contribution of the articles included in the mentioned special issue. To that end, we systematically reviewed the relevant literature in selected accounting journals for the eleven year period from 2007 to 2017 inclusive. The period was selected in order to identify trends in engagement research both prior and post the special issue being able to influence published work. Given publication time lags in the last decade before journals started to pre-publish papers online it is unlikely that the special issue had much, if any, influence on research published prior to 2009.

The relevant literature was identified through a search in the SCOPUS database for articles likely to address social and environmental accounting with an engagement approach in accounting journals¹. This included papers addressing sustainability accounting and reporting components of integrated reporting studies. This search produced 691 articles², whose abstracts were reviewed, in a first round, by one author to discard those that did not fall in the scope of this study. This produced a set of 256 papers that met the initial search criteria. In a second round, where a paper did not appear to fit with our theme they were examined by the other author. This process resulted in 20 additional papers being removed from our sample either because they did not use engagement research (for example 'case studies' which involved only archival research or documentary analysis) or because they were not focussing on sustainability accounting and performance (applying to a number of engagement articles published in the multi-disciplinary *Sustainability Accounting, Management and Policy Journal*)³.

The full version of the remaining 236 papers was downloaded and carefully examined to make sure it fell in the article scope. All papers were reviewed by at least one author and, in case of doubt, they were discussed jointly. This exercise proved to be extremely useful, as the boundaries as to what should be considered engagement research in sustainability accounting and performance are not firmly established. For example, we discussed a stream of research studying the production of counter-accounts or alternative discourses by social movements (e.g. Apostol, 2015). We acknowledge the importance of the generation of alternative discourses in highlighting the need for change, but we consistently excluded from our sample those articles that report studies whose interest focuses on the analysis of discourses based on written documents, without an actual engagement in the lived experience of sustainability accounting through participation or interviews with organizational actors or stakeholders.

In contrast, we decided to include articles reporting on engagements in education, reflecting for example on the introduction of sustainability in the accounting curriculum (e.g. Saravanamuthu, 2015). Whilst such studies are not reporting the actual operation of sustainability accounting and performance in organizations, the transformations required are likely to start in education (Botes *et al.*, 2014). We have, therefore, considered those articles that report engagements in the educational experience of future accounting professionals.

A final question that we needed to agree was the consideration of papers that review, analyse, critique or theorize engagement research in sustainability accounting and performance, but that do not conduct engagement research itself (e.g. Adams and Larrinaga, 2007). Consistent with the argument about the need for reflexivity in engagement research, we examined those articles (eleven in total).

¹ The search strategy was searching for papers whose abstracts, titles or keywords contained at least one term compatible with an interest in social and environmental accounting (i.e. social, environmental, sustainability, sustainable development, ecolog*, ethic*, carbon or integrated reporting) and a term indicative of an engagement research approach (i.e. interview*, action research, ethnograph*, case study, qualitative, field study, engagement). A further condition was that the research article be published in a journal containing the name accounting or accountability. The * indicates that a truncation search is used to find variations of the same word. For example, ecolog* allowed us to identify articles containing ecology or ecological.

² We are aware that this search is likely to miss relevant research published in non-accounting journals (e.g. Pérez and Larrinaga, 2008) or in journals published in languages different than English (e.g. Husillos, *et al.*, 2011). However, we think that this approach allows us to identify the substance of engagement research in sustainability accounting and performance.

³ Examples of engagement with sustainability aspects other than accounting/reporting include Lu (2011) and Mundle, *et al.*, (2017).

However, in our sample we are just considering papers that are reporting actual engagements with the lived experience of sustainability accounting.

In total we discarded through this review 82 papers, including eleven review papers, leaving 154 papers in our sample. Those papers were analysed by year, journal, authors, country of authors' institution and as a percentage of papers published in a given journal over the period. The papers were reviewed in order to identify trends in the use and application of theory, approach used, research questions and key findings (particularly the way in which they were able to shed light on issues beyond the ability of other research approaches).

3. Findings

In Adams and Larrinaga (2007) we argued that the case for engagement research is compelling. The 2007 AAAJ special issue was successful in terms of conveying a set of stimulating engagement studies and ideas, invigorating the field. Some statistics provided by the publishers (however sceptical we might be about their value), indicate that it is in the top five most downloaded special issues published in AAAJ's thirty year history. Furthermore, a cursory examination of the number of citations reveals that the six papers published had received in November 2017 an average of 99 citations (Scopus database), with a maximum of 144 citations and a minimum of 50 citations. In comparison, the average number of citations for papers published in 2007 in *Accounting, Auditing and Accountability Journal* was 34, including these more cited engagement papers⁴.

In this paper we seek to characterize how engagement research has evolved since 2007 and to identify issues for the further development of the field. In this regard, there are number of observations that emerge from the analysis of the papers considered to fall within our scope (i.e. engagement research in pursuit of improved sustainability accounting and performance). First, as expected, the number of research engagement papers increased remarkably after 2010, with a promising maximum of 28 in 2017, the last year of our analysis (see table 1). Second, papers published in *Accounting, Auditing and Accountability Journal* amount to 36% of the total sample. The *Sustainability Accounting, Management and Policy Journal* also published a substantial number of the papers in our sample, especially given that this journal was inaugurated in 2010, commencing publication with two issues per year. Other journals that also include engagement papers in our sample are *Critical Perspectives on Accounting*, *Journal of Accounting and Organizational Change*, *Accounting, Organizations and Society*, *British Accounting Review* and *Accounting Forum*.

We noted differences in approach across the journals publishing 'engagement' research'. For example, papers published in *Accounting Organizations and Society* (AOS) focussed on established theories which, in almost all cases, had already received significant coverage in the literature. The theories covered are institutional theory (Archel *et al.*, 2011; Contrafatto, 2014; Alwattage and Fernando, 2017), Bourdieu (Killian and O'Regan, 2016), legal constructivism (Bebbington *et al.*, 2012) Foucault (Cooper *et al.*, 2016; Spence and Rinalidi, 2014), impression management (Solomon *et al.*, 2013) and legitimacy theory (O'Dwyer *et al.*, 2013). We agree with Unerman and Chapman's (2014) observation that increased complexity and unpredictability of relationships between relevant phenomena requires new theorisations.

⁴ We dislike the use of download and citation metrics for journals to conclude that all articles within them are of equal quality, but they provide an indication of what research academics consider as having merit or value.

Similar observations can be made about a substantial proportion of the papers in *Accounting, Auditing and Accountability Journal*. They often engage with organizational actors and stakeholders to explain sustainability accounting in terms established theories such as stakeholder theory (e.g. Collier, 2008), legitimacy theory (e.g. Rimmel and Jonäll, 2013), institutional theory (e.g. Laine *et al.*, 2017), impression management (Diouf and Boiral, 2017), discourse analysis (Laine and Vinnari, 2017) or governmentality (Tregidga, 2017). However, the volume of research published in this journal allows for a distinctive balance of theoretical perspectives, including accountability (e.g. Sinkovics *et al.*, 2016), action research (Adams and McNicholas, 2007), dialogics (Edgley *et al.*, 2010) and science and technology studies (Georg and Justensen, 2017). While more conventional theories have produced insights in terms of explaining motivations and the obstacles for actual sustainability accounting practice, this literature is yet to contribute to the questions of how can accounting contributes to the solution of sustainability challenges. We are of the view that, considering the magnitude and the urgency of the social and environmental challenges (Bebbington and Larrinaga, 2014), developing new conceptualisations of complex relationships (Unerman and Chapman, 2014) is challenging and suggesting new ways to approach social and environmental issues a worthy endeavour. New conceptualizations in *Accounting, Auditing and Accountability Journal* could be a step forward in this direction.

The approach in *Accounting, Organizations and Society* and some of the papers in AAAJ contrasts with papers in other journals where engagement research tends to have an explicit constructive purpose, where new theories or conceptualisations are being developed to explain contemporary developments and to shed light on possible solutions. Articles published in *Accounting Organizations and Society*, stand out from most other papers examined here in that they do not articulate, nor claim to shed light on, a practical or policy issue. Rather, they seek to critique practice without offering an approach leading to change. That is, the purpose of the research was not to contribute to finding solutions to social and environmental accounting and performance issues.

Papers in *Critical Perspectives on Accounting* generally set out to examine novel practice phenomena through non-traditional theoretical lenses, often using methods with limited prior application in the accounting literature. For example: Harney (2011) examined accounting for African migrants in Naples through an ethnographic study; Gibbon (2012) uses an autoethnographic approach to consider how her understandings of accountability changed through engagement. Further examples of non-traditional theoretical framing in *Critical Perspectives on Accounting* include governmentality (Johansen, 2008), Gorz's revolutionary versus reformist approach to change (Lee and Cassell, 2017) and vulnerability (Belal *et al.*, 2015).

Engagement papers published in the *Sustainability Accounting, Management and Policy Journal* (SAMPJ) are motivated by a desire to at least understand practice, and most often also to assess it and then to improve it or to provide a model/approach for others to follow. For example, Christ, *et al.*, (2016) make an important contribution to using environmental management accounting to inform trade-off decisions between economic performance, emissions reduction and water risk reduction. Similarly, Albelda (2011) uses interviews to examine how environmental management accounting practices reinforce environmental management systems, in some ways facilitating environmental management, but also reinforcing business case arguments. In a detailed examination of carbon management accounting at Danone, Gibassier and Schaltegger (2015) explicitly adopt a pragmatic research approach aimed at making carbon management accounting more efficient.

Theoretical approaches adopted for engagement research in SAMPJ include neo-institutional theory (Zhao and Patten, 2016), institutional logics (Fortenson and Helin, 2017), diffusion of innovations (Robertson and Samy, 2015) and a systems-based theoretical framework (Yu and Rowe, 2017). SAMPJ

also includes studies that indicate emerging conceptualisations about the sustainability accounting process in contexts which have received little attention in prior literature. For example, Zhao and Patten (2016) interviewed 14 managers of State Owned Enterprises in China and Bellringer, *et al.*, (2011) conducted interviews in five New Zealand local governments to shed light on sustainability reporting practice and inform policy decisions. Williams (2015) used interviews with accountants in local government to support a survey exploring factors influencing the development of a role for accountants in the sustainability reporting process in Australian local governments. Yu and Rowe (2017) consider the influence of culture on sustainability reporting in the context of China using a combination of observation and 21 interviews.

The distribution of engagement articles per country of authors (figure 1) reveals that 56% of the papers are authored by researchers affiliated to academic institutions in Australia, UK and New Zealand (in this order). However, an examination of the country (figure 2) where the reported engagement took place revealed that those countries accounted for only 38%. In contrast, while European (not including the UK) authors represent 24%, 27% engagement studies are carried out in European settings; likewise, while authors affiliated at universities in developing countries amount to 7%, research engagements in those countries total 23%. This is indicative of the potential of engagement research to investigate realities where Western perspectives are not appropriate (Islam and Deegan, 2008; Jayasinghe and Thomas, 2009) and that, consequently, are not readily visible in international reports and databases. In this regard, one of the most promising characteristics of engagement research is that it has allowed established scholars to continue engaging with the social and environmental conditions in their countries of origin and not just the countries in which they currently work. Their understanding of the context and access to data in the lesser developed world is valued in the journals which publish engagement research.

[Table 1: to be inserted here]

[Figure 1: to be inserted here]

[Figure 2: to be inserted here]

We identified a number of key themes in the literature, including (a) views on managerial capture versus alignment of corporate and societal interests; (b) methodological approaches used to conduct engagement research; (c) research question examined; (d) theoretical approaches; and, (e) the broader acceptance of engagement research in sustainability accounting and performance. We elaborate on each of those questions below, considering the contribution of the different papers.

4. Managerial capture or alignment of corporate and societal interests?

In Adams and Larrinaga (2007) we discussed the literature concerned with “managerial capture”, the perspective positing that sustainability accounting and reporting is inevitably a means of maintaining the status quo or pursuing their own corporate agendas (such as maintaining their licence to operate). This view would regard engagement research at best as irrelevant, it being perceived as unable to change practice. At worst, it might consider engagement research as dangerous in that the purely motivated academic might be corrupted by self-serving corporate agendas. Managerial capture needs,

therefore, to be questioned at two levels: at the level of sustainability accounting practice; and, at the level of research.

First, we need to consider the argument that sustainability accounting could be captured as it is practiced in organizations. Consistent with this argument, a substantial number of studies in our sample concede that the managerial capture of sustainability accounting is a risk (Collison *et al.*, 2009; Edgley *et al.*, 2010; Macve and Chen, 2010; van Bommel, 2014). Managerial capture is studied from the more conventional perspectives, such as legitimacy theory (e.g. Adler *et al.*, 2017) or neo-institutional theory (Wijethilake *et al.*, 2017), to more refreshing perspectives analysing the resistance against Western social accounting in developing countries (Kamla *et al.*, 2012). However, rather than an overarching theory of managerial capture, the literature has advanced in those years to produce subtler accounts of sustainability accounting captures and resistances. Reflecting this theoretical sophistication, the studies in our sample are generally ambivalent regarding the potential of sustainability accounting for internal transformations and/or discharging accountability. For example, Georgakopoulos and Thomson (2008) describe how social and environmental accounting can either generate change or perpetuate unsustainability. Bebbington *et al.*, (2009) contend that the institutionalization of sustainability reporting is not a totalising phenomenon leading either way. It is implied in some studies that the potential of sustainability accounting is contingent or context (Awio *et al.*, 2011; Denedo *et al.*, 2017; Durden, 2008; Lämsiluoto and Järvenpää, 2010), with similar authors finding cases in which accounting has more (Laine *et al.*, 2017) and less (Cho *et al.*, 2015) potential in different settings. Moreover, while the discussion about managerial capture is concerned by the use of sustainability accounting, some studies found in particular contexts evidence of a lack of attention to sustainability accounting (Bouten and Everaert, 2015; Rimmel and Jonäll, 2013), in which case sustainability has, arguably, no effect in generating change, nor in perpetuating the status quo.

The question as to what contributes to the potential of sustainability accounting is taken a step forward in some studies, drawing on actor-network theory (Georg and Justesen 2017), economic sociology (Ferreira, 2017) or the sociology of quantification (Vesty *et al.*, 2015), when they inquire about the agency of sustainability accounting. For those studies, sustainability accounting is not a passive instrument, captured by managers or providers of capital. Instead, they theorize sustainability accounting technologies as having their own life after their introduction, giving rise to the opportunity to theorize the agency of the instrument itself. This theorization raises the question of who might be capturing who in sustainability accounting.

Second, we will address the question of whether by engaging with organizations that practice sustainability accounting, researchers risk being co-opted by corporate agendas. Engagement research has been described as consensus-oriented (Brown and Tregidga, 2017) or seeking to provide advice to organizations (Brown and Dillard, 2013), attributing functions to this activity for which it was not designed. Correa and Larrinaga (2015) argue that the attribution of those roles may be caused by conflating stakeholder engagement exercises with engagement research. The literature examined shows how researchers can engage with organizations, but still have a critical voice. In fact, the papers reviewed show all but an approbatory evaluation of sustainability accounting practice. Even the more pragmatic scholars (e.g. Schaltegger and Zvezdov, 2015) critically assess the role of accountants and sustainability accounting. Moreover, the literature examined seems to be theoretically informed, avoiding the danger of losing a critical sight.

In contrast, the papers reviewed show how some living phenomena (e.g. Bangladeshi garment manufacturing companies or transnational mining company operating in Africa) can only be apprehended through the active participation of the researcher and a close engagement. And

sustainability accounting and performance taking place in organizations and in the interplay between organizations and society are worth knowing.

Furthermore, our engagement literature sample highlights a diversity of organizations that are involved in some form of sustainability accounting or accountability. Indeed, Adams *et al.*, (2016) assert that in recent years there has been a shift in corporate understanding of value and that value is created (and eroded) with companies increasingly seeking to articulate an alignment of their approach to social impact with their value creation process. Adams (2017) develops a conceptualisation of this emerging trend and the influences on it through interviews with Board Chairs and Directors, noting (p 926):

“Whilst as little as a decade ago the possibility of companies contributing to the SDGs [*Sustainable Development Goals*] and sustainable development would not have been thought possible by this author (see Adams, 2004) (who remains sceptical about the public relations fluff, omissions and untruths in many corporate reports), this research provides evidence that this is happening.” [*Emphasis added*]

Without engagement research, such trends would remain uncovered. We now move to consider the most common methodological approaches followed in engagement research.

5. Types of engagement research

The most common methods of engagement research consist in interviews, case studies and studies on specific issues involving multiple data sources. Overall, the extent to which the amount of data collected by authors has increased over the last decade is striking, even for journals not regarded as being top tier. Whilst there are sound studies which rely on one approach to data collection such as semi-structured interviews (Hossain and Alam, 2016; Jones and Solomon, 2010; Kumarasiri and Jubb, 2016; Laine and Vinnari, 2017; Martinov-Bennie and Hoffman, 2012; Stubbs and Higgins, 2014), a significant number of studies use combinations of approaches that include:

- Case studies relying on semi-structured interviews plus observation plus document analysis (Abdalla and Siti-Nabiha, 2015; Biswas and O’Grady, 2016; Järvenpää and Lämsiluoto, 2016; Luke et al, 2013; Sundin and Brown, 2017; Vesty *et al.*, 2015)
- Case studies based on semi-structured interviews plus analysis of internal and/or publicly available documents (Arunachalam *et al.*, 2016; Bui and de Villiers, 2017; Dillard *et al.*, 2010; Egan, 2014; Fallan, 2015; Ferreira, 2017; Fraser, 2012; Gunarathne *et al.*, 2016; Hossain *et al.*, 2017; Kotonen, 2009; Laine *et al.*, 2017; Lämsiluoto and Järvenpää, 2010; Lauwo *et al.*, 2016; Luque-Vílchez and Larrinaga, 2016)
- Semi-structured interviews plus observation (Bebbington *et al.*, 2009; Gunarathne and Lee, 2015; Yu and Rowe, 2015)
- Observation plus document analysis (Johansen, 2008)
- Semi-structured interviews plus a survey (Botes *et al.*, 2014; Collison *et al.*, 2009; Gadenne *et al.*, 2012; Kreander *et al.*, 2009; Williams, 2015)
- Semi-structured interviews plus analysis of government statistical data (McPhail *et al.*, 2010)

Alongside the increased use of multiple data sources some authors have experimented with novel approaches to engagement research in sustainability accounting and performance. Adams and McNicholas (2007) in the 2007 special issue conducted an action research case study, an approach which has since been used by Bessire and Onnée, (2010), Chung and Windsor (2012) and Horváth *et*

al., (2014), among others. Ramsden *et al.*, (2014) reported on a collaboration between an academic institution, NGOs and a municipal entity to calculate the greenhouse gas (GHG) inventory of a city noting that it “could serve as a model for moving forward with GHG inventory analysis and action for small- to medium-sized cities” (page 224). Further, an ethnographic approach was used by Harney (2011) and an auto-ethnographic approach by Atkins *et al.*, (2015) and Gibbon (2012).

We explore how these engagement methods contribute to the literature, theorising, practice and policy below.

5.1. Interviews

Semi-structured interviews are the most common form of engagement research, probably because its immediate usefulness to find out what practice is and why it occurs in the manner it does. Interviews allow researchers to gather insights from (expert) organisational participants and examine how their views are formed and hence why practice occurs in a particular manner and how and why they change (or do not) over time. Researchers can examine the way participants respond to external and internal drivers (see Adams, 2002) and the influence of their cognitive framing on change (see Hahn *et al.*, 2014).

Interview-based articles (i.e. excluding all those that report interviews conducted in the context of a case study; see below) account for 42% of the total engagement papers identified over the period. Interestingly, there is no discernible trend with the percentage of those papers remaining stable in relation to the total. Although we do not regard the number of interviews as a definitive indicator of research quality, it seems that a range between 20 and 30 interviews is typical in the studies identified.

Recent examples of interview research highlighting the contribution that this form of engagement allowed are provided by Kamarasisi and Gunaskarage (2017) and Bui and De Villiers (2017). Interviews with 39 executives directly involved in carbon emissions management across 18 listed Australian companies provided Kamarasisi and Gunaskarage (2017) with the opportunity to explore what made these managers take action. Their finding that the managers responded to threats rather than opportunities is important given its likely negative impact on long term value creation. Bui and de Villiers (2017) use interviews to support archival analysis in five New Zealand electricity generators. The interviews allowed a meaningful examination of the reasons for (change in) organisations’ climate change strategies and approaches to carbon accounting.

Executives were not the only organisational participants interviewed in the articles examined. A diversity of actors were interviewed including NGO members, government officers and politicians and other stakeholders (Denedo *et al.*, 2017; Laine and Vinnari, 2017; Luque-Vilchez and Larrinaga, 2016; O’Sullivan and O’Dwyer, 2009; van Bommel, 2014).

Belal *et al.*, (2015) used 32 semi-structured interviews with a range of stakeholders in Bangladesh including corporate managers (13), Members of Parliament (4), NGOs (4) to examine the likelihood of holding companies to account for their environmental responsibilities. The authors argue that the interviews helped to “illuminate the voices of vulnerable stakeholders of a developing country” (p 56) and reveal differences in perspectives across stakeholder groups. Laine and Vinnari (2017) conducted 21 semi-structured interviews with a broad range of executives, activists, politicians and other stakeholders to examine the dynamics and transformative potential of counter accounts, associated with a conflict over pig farms in Finland. Their study revealed that those counter accounts have the potential of reconfiguring the meaning of animal production resulting in small scale changes.

Using interviews alongside other approaches is common. For example, a number of studies have combined interviews and document analysis. Gunarathne and Lee (2015) used interviews alongside content analysis to examine the implementation of environmental management and environmental management accounting in a Sri Lankan hotel. The interviews allowed the authors to ascertain the motives for the reinvigoration of EMA (cost saving) and observe how the practices subsequently became integrated into management processes. Alawattage and Fernando (2017) also combined interviews and content analysis to explain “how accounting utterances... recreate a postcolonial hegemonic order” (p 1). They found that sustainability accounting has produced a change in the consideration of the profit motives in the context of lesser developed countries (LDCs), reactivating social change. However, global accountability practices are ambivalent in that they could limit the ability to address the most critical social and environmental issues in LDCs.

Articulating the original contribution of interviews reported in a paper is important – it is insufficient to describe a situation through the eyes of others without interpretation. Fallan (2015) used interviews following content analysis of reports to determine whether innovation adoption theory explained decisions concerning categories of environmental disclosures (referred to as adoption rates). Through the examination of reports alone the author found, consistent with prior studies, that company size and level of environmental risk determined disclosures, but the contribution of the interviews to the study findings was not clearly articulated.

Interviews are an important form of engagement to collect information relevant to policy development. For example, Haque *et al.*, (2016) conducted interviews with corporate executives from large energy intensive companies with relatively high exposure to climate change risks to complement survey data from climate change experts on desirable climate related disclosures. The interviews allowed the authors to gain an understanding as to why the disclosure expectations of stakeholders were not being met. The view that providing information on climate change could be costly and commercially disadvantageous is important for policy makers to understand in developing responses to the long term financial, economic and environmental risks of the lack of climate change disclosures and action.

Finally, interviews allow the examination of emerging areas on which there are as yet no agreed standards or consensus on best practice. For example, responding to calls from the IIRC and IFAC, Maroun (2017) used interviews to examine the thinking of audit experts and report preparers on the assurance of integrated reports. The use of interviews for this type of problem can provide critiques of existing approaches and identification of gaps in practice and policy. However, as a means of considering possible, as yet unimagined alternatives, it has limitations. Interviewees selected for such research might be amongst the least able to identify alternative possibilities as their training and experience has brought them to their current approach. To suggest that this needs to change is to negate their decisions about what they currently do. Maroun’s (2017) study perhaps unintentionally demonstrates this difficulty in imagining an alternative to the status quo, but is nevertheless very useful in highlighting challenges to infusing new thinking. Such challenges might come from interviewing people from other backgrounds and professional fields rather than the one the researcher examines.

5.2. Case studies

Case studies focus on one single organization or event (or a limited number of organizations in multiple case studies) to gain depth in the analysis at the expense of breadth. Information is usually

gathered by means of interviews, observation, participation and documentary analysis. In our review, we identify that 43% adopted this approach, with more articles focusing on one single case study (31%), than on multiple case studies (12%). As with semi-structured interviews, the proportion of case studies remained stable along the whole period, with more single case studies than multiple case studies in all years, but in 2013.

We found different levels of engagement of the researcher, ranging from case studies based on interviews to case studies based on the participation of the researcher in a role in the field. For example, while Cho's (2009) case study is based on documentary analysis and fourteen interviews, Jayasinghe and Thomas (2009) is based on sustained participation and observation in a village in Sri Lanka, based on document analysis, interviews, observation and participation of the researcher in the community activities. However, only 25% of the case studies used participant observation as a source of information.

Case studies tend to be qualitative and holistic in nature and often using interpretive analysis. Case studies are used to research accounting practices in the understanding that they need to be examined in their social and organizational context and in real-life situations where the researcher can examine the meanings attributed to accounting by individuals practicing them. For example, to explore how host country versus parent company policies influence sustainability reporting, Momin and Parker (2013) rely on a case study conducted in a MNC's subsidiary in Bangladesh. They found sustainability reporting to be more complex than is usually assumed in the literature, with preparers interested in gaining legitimacy through those disclosures vis-à-vis the MNC, but also compromising with local values, which "discourages corporate self-praise (...) and promotes a climate of secrecy in business" (p. 225). Their results concur somehow with those of Alawattage and Fernando (2017), in that global business standards used in sustainability accounting have an intricate role when translated into the reality of LDCs: progressive social change, wrecking local social arrangements and possibly sustaining colonial structures.

Most case studies are based on organizations, but some are based on events or processes. For example, Archel *et al.*, (2011) combine interviews with analysis of documents to examine a stakeholder engagement consultation concluding "that business capture of Corporate Social Responsibility is ingrained into institutional processes" (p327).

Case studies often involve interviews. For example, Killian and O'Regan (2016) adopted what they describe as "an in-depth case study approach using interviews with both company and community actors, supported by analysis of a nine-year social accounting series" (p1) within a Bourdieusian frame to highlight the way that corporate and community actors co-create a local social account. Similarly, Narayanan and Adams (2017) included interviews in their longitudinal case study approach to examining change towards social and environmental sustainability in a major global financial services organization. They do this in the context of Laughlin's (1991) pathways of change model examining the role of organizational discourses and multiple institutional logics in the change process.

6. Research questions examined

Engagement research allows examination of a range of issues not easily addressed, or even impossible to address, through other approaches. These include sustainability accounting processes and the extent to which information collected for sustainability reporting informs management decisions (see Adams and Frost, 2008). We observe that engagement research seems to be particularly well suited for the study of sustainability accounting at the edges of the economic system, where sustainability

reports are not produced or abandoned (Vinnari and Laine, 2013), where accountability does not conform to the Global Reporting Initiative (GRI), Climate Disclosure Standards Board (CDSB) or the UN Global Compact (UN GC) recommended sustainability disclosures (Lodhia and Jacobs, 2013), in SMEs (Albelda *et al.*, 2007) and in LDCs (Wijethilake *et al.*, 2017). Engagement research is also suited for understanding the process by which sustainability accounting is initiated and produced (Adams and McNicholas, 2007).

A number of researchers have responded to increased attention around the world on climate change as a result of greenhouse gas emissions through research on carbon accounting, auditing and reporting (see Andrew and Cortese, 2011; Bui and de Villiers, 2017; Gibassier and Schaltegger, 2015; Gunarathne and Lee, 2015; Haque *et al.*, 2016; Kamarasisi and Gunaskarage, 2017; Kumarasiri and Jubb, 2016; Martinov-Bennie and Hoffman, 2012). Concerns regarding the impact of organisations on broader environmental issues has been addressed through research on Environmental Management Accounting (EMA) and Environmental Management Systems (EMS) (Bouten and Hoozée, 2013; Gunarathne and Lee, 2015; Horváth *et al.*, 2014; Järvenpää and Länsiluoto, 2016; Länsiluoto and Järvenpää, 2010; Marelli, 2015) with less attention on life cycle assessment. Sustainability performance and management issues more broadly have been addressed by, for example, Gadenne *et al.* (2012) and Länsiluoto and Järvenpää (2008) but there has been less attention on supply chain performance management (but see Lee and Wu, 2014). In contrast to this emphasis on environmental issues, very little attention has been given to social issues through engagement research.

Change processes have been addressed through engagement work by Bouten and Hoozée (2013), Da Silva Monteiro and Aibar-Guzmán (2010), Narayanan and Adams (2017) and Powell and Tilt (2017) and sustainability reporting processes have been examined by Frostenson and Helin (2017) and Herremans and Nazari (2016). Other researchers have used engagement research to shed light on report content (Hossain *et al.*, 2015; Kotonen, 2009; Laine *et al.*, 2017; Lungu *et al.*, 2013; Vinnari and Laine, 2013). Assurance issues were addressed by Edgley *et al.*, (2015), Gillet (2012), Jones and Solomon (2010), Mori Junior and Best (2017) and O'Dwyer *et al.*, (2011).

Issues concerning indices, regulation and guidelines were examined by Collinson *et al.*, (2009); Gondor and Morimoto (2011) and Luque-Vílchez and Larrinaga (2016).

A range of countries have been studied with notably little engagement research (relative to corporate and government activity) having been conducted in China (but see Yu and Rowe, 2017; Zhao and Patten, 2016), Brazil (Mori Junior and Best, 2017) and India (Lanka *et al.*, 2017).

7. Theoretical approaches

We found that engagement research is not devoid of theory. On the contrary, theoretical approaches used are diverse (figure 3). They include governmentality/Foucault frames (Cooper *et al.*, 2016; Johansen, 2008; Spence and Rinalidi, 2014; Tregidga, 2013; 2017) and Bourdieusian perspectives (Killian and O'Regan, 2016; McPhail *et al.*, 2010), amongst the more used theories in this field such as stakeholder theory (Collier, 2008; Durden, 2008; Joseph, 2008; Hossain *et al.*, 2016) and legitimacy theory (Adler *et al.*, 2017; Belal and Owen, 2015; Cho, 2009; Momin and Parker, 2013; O'Dwyer *et al.*, 2011; Rimmel and Jonäll, 2013).

[Figure 3: to be inserted here]

Laughlin's (1991) change model has been used to inform the exploration of changes produced by sustainability accounting in engagement research (Da Silva Monteiro and Aibar-Guzmán, 2010; Bouten and Hoozée, 2013; Fraser, 2012; Narayanan and Adams, 2016; Powell and Tilt, 2017; Stubbs and Higgins, 2014). Sociological neo-institutionalism has emerged as an influential theory in the last decade (Bebbington *et al.*, 2009; Bebbington *et al.*, 2012; Bessire and Onnée, 2010; Contrafatto, 2014; Edgley *et al.*, 2015; Järvenpää and Lämsiluoto, 2016; Laine *et al.*, 2017; Momin and Parker, 2013; Moore, 2013; Wijethilake *et al.*, 2017; Yu and Rowe, 2017; Zhao and Patten, 2016).

New theories to this field include innovation adoption theory (Fallan, 2015; Robertson and Samy, 2015; Vinnari and Laine, 2013), actor network theory (Egan, 2014; Georg and Justesen, 2017; Jollands *et al.*, 2015; Rowbottom and Locke, 2016), structuration theory (Dillard and Pullman, 2017; Jayasinghe and Thomas, 2009; Moore and McPhail, 2016), economic sociology (Ferreira, 2017; Vesty *et al.*, 2015), impression management (Diouf and Boiral, 2017; Solomon *et al.*, 2013) and regulatory mix theory (Kumarasiri and Jubb, 2016). Whilst there has been some development of existing theories, there have been few responses to date to calls for new conceptualisations of emerging practice (but see Adams, 2017).

We discuss some particularly promising theoretical approaches below.

7.1. Institutional Theory

Institutional theory has been used to explain the findings of engagement research which in turn has been used to examine the explanatory power of various aspects of institutional theory. For example, drawing on a number of papers in the 2007 special issue, Contrafatto's (2014) single case study examined how sustainability processes became institutionalised over time in one company.

A particular strand of case study research has examined institutional logics. For example, Edgley *et al.*, (2015) used interviews with 20 providers of assurance on social and environmental reports to examine the role of logics in determining a range of views identified regarding materiality. The interviews highlighted the vagueness of the materiality concept and the difficulties of developing a coherent concept of materiality given that its operationalization is underpinned by multiple logics. Bouten's and Everaert's (2015) interviews with 16 managers across 14 listed Belgian companies shed light on the motives behind social and environmental reporting practices informed by Lepoutre and Valente's (2012) new-institutional framework. Specifically, they sought to identify how "symbolic and material insensitivity to the existing profit-maximising logic" (p 39) explained variation in practice.

Laine *et al.*, (2017) conducted a case study (based on interviews and documentary analysis) to investigate the complexities involved in the construction of figures about corporate environmental capital spending. They found that those figures (ambiguous and difficult to calculate) were largely irrelevant from a broader sustainability perspective, with elements of ceremonial conformity with external demands and loose coupling operations and accounts. However, at the same time, Laine *et al.*, (2017) found that the significant resources devoted to elaborate on this information signalled the importance of environmental issues, indicative of the potential enlightenment produced by environmental calculative devices.

The conclusions in many engagement papers are that sustainability accounting has potential, but that it is not realised. Frostenson and Helin (2017) conducted a case study to understand the conflicts that arise in the preparation of sustainability reports, concluding that "managerial capture" is not the rule,

and that the logics that underpin sustainability reporting are not necessarily reduced to financial rationality. However, sustainability reporting finds resistance in organizations (Bouten and Everaert, 2015), giving rise to situations of conflict (Luque-Vílchez and Larrinaga, 2016; Powell and Tilt, 2017) that do not repress completely the possibility of producing changes, but limit the possibilities.

Change is generally conceived positively in the literature (and resistance negatively), since engagement research is set to improve sustainability accounting and performance. However, (the direction of) change produced by different forms of sustainability accounting is problematized in some of the literature, e.g. by reference to the analysis of context.

7.2. Context

One insight that has developed in engagement research literature is the significance of context (Belal and Owen, 2007). Sinkovics *et al.* (2016) conducted multiple case studies in three Bangladeshi garment manufacturing firms to investigate the consequences of compliance and auditing practices implemented by Western buyers. They theorise that international codes are unlikely to change embedded labour relations and other social practices characteristic of the production model and that compliance is more likely to focus on measurable, prescribed goals, than on the needs felt by the individuals affected. In their empirical study, they confirm that compliance and auditing practices tend to conform with Western standards, failing to adjust to the context of the Bangladeshi garment industry and to effect changes in embedded labour relations. At the same time, those practices have unintended consequences in terms of the destruction of social value (wages, free lunch, prayers room). These ideas are eloquently expressed by the owner of one of those companies:

“Compliance is like an ornamentation or decoration of our factory. Why do we prefer to buy the same product from supermarkets rather than traditional stores? It is because of the superior atmosphere in supermarkets. Compliance also enhances the beauty of our factories, in other words, the shopping environment for MNEs” (p. 643).

Adams (2017) responds to calls for the development of theoretical frameworks to explain new practices and emerging interrelationships associated with an emergent broader view of value. Her conceptualisation of the value creation process draws on a number of theories, relationships examined in prior research and interviews with Board directors. The interviews examined board members’ perception of the interrelationship between, ESG risks, corporate reporting and the creation of value for stakeholders, interviewing individuals in South African and Australian companies. The study found that very little pressure to consider ESG risks is felt by board members, but the comparative approach shows that the South African institutional context (in which a particular form of corporate reporting is mandatory, i.e. integrated reporting) creates the conditions of possibility for accounting to provide visibilities about the connections between ESG risks and value created for different stakeholders.

Beyond the papers mentioned in the two previous paragraphs, the sample papers provide a rich understanding of the contexts in which sustainability accounting practices operate. The importance of context is often ignored in mainstream research, relying as they do in databases that only cover a particular kind of economic (social and environmental) activity. In contrast, engagement research has covered so far garment manufacturing firms, MNC operations in developing countries, NGOs, governmental agencies, family-owned companies and large corporations, organizations operating in different sectors, industries, stakeholder initiatives and regulatory processes, among others. As an

indicator of the diversity of contexts covered in engagement research, we could document in our survey more than 2,300 interviews carried out by the authors of those papers.

7.3. Actor Network Theory

Rowbottom and Locke (2016) used interviews informed by actor-network theory to examine the development of integrated reporting. This approach increases our understanding of the dynamics at play to resource and get support for the project and how they influenced key components of the International <IR> Framework. Such understandings are important in assessing frameworks and standards and in considering their future development.

Actor-network theory also helps to provide an answer to our concern about the understanding of the internal process in organizations practicing sustainability accounting. This perspective helps to articulate some of the links between accounting and organizing, providing room for the consideration of sustainability accounting as performative (Georg and Justesen, 2017). As previously explained, this perspective places the “managerial capture” debate in a different light, since although sustainability accounting can be mobilized in different directions, energy accounting (Georg and Justesen, 2017) or water accounts (Egan, 2014) can also act as mobilizing objects with their own agency.

8. Broader acceptance of engagement research in sustainability accounting and reporting

The data we present shows that a wide range of journals are open to publishing engagement research in sustainability accounting and performance. We could find up to 24 journals that published at least one engagement research paper (noting that we restricted our search to international accounting journals). Our review shows, though, that this literature is concentrated in some journals. 47% are published in just two journals: the *Accounting, Auditing and Accountability Journal* and the *Sustainability Accounting, Management and Policy Journal*.

There are several reasons that would explain this uneven distribution of the engagement research in academic journals. First, journals often reflect increasingly fragmented research communities, in such a way that even purportedly generalist journals reflect specific epistemological, theoretical and extra-scientific preferences. For example, it does not come as a surprise that mainstream North-American research journals do not seem to welcome research in this area (although some of them seem to have recently (re-)discovered sustainability accounting; Cho and Patten, 2013).

Second, more specifically in the case of social and environmental accounting research, there seems to exist a preconception concerning the whole field, which is often experienced by scholars when they attempt to publish their work in more mainstream journals. This preconception against the whole field of social and environmental accounting research was illustrated by reviewers of two engagement papers in sustainability accounting and reporting authored by one of us:

“...I think it is high time that the SEA [*Social and Environmental Accounting*] community got serious about theory” [*Emphasis added*]

“The paper is yet another example of the dismal theoretical state that much of the social and environmental accounting literature is in. Researchers with a strong commitment to this research agenda clearly need to be better educated in the use of theory.”

This assessment of SEA research, taken as a whole, is prejudicial and, with respect to engagement research in the field, not supported by our findings – in fact the contrary is true. The engagement research we examined is rich in theory. Those comments reveal challenges for researchers when

engagement research does not use conventional theorising, but rather develops theory from the ground. Whilst some authors have encouraged the development of new theorisations accounting for the increasing complexity and unpredictability of relevant phenomena (Parker, 2005; Unerman and Chapman, 2014), it is unfortunate to see how often the review process prevents research from getting out of the paved road of socially acceptable theories and methods, suppressing different perspectives, innovation and the production of new insights. But the extra-scientific circumstances in which research is produced are well known (Casanueva and Larrinaga, 2013) and one positive conclusion that can be drawn from our literature review is that several journals do welcome engagement research in sustainability accounting.

Theories transform observations into insights and assist researchers to avoid managerial capture. However, engagement research needs to find a right balance to avoid a detachment from the empirical world, which was precisely the aim of the 2007 AAAJ special issue. Engagement research is set to investigate the rationality of accounting practitioners, managers and stakeholders to envision ways to make organizations more accountable for their social and environmental impact. As Lodhia and Jacobs (2013) put it, referring to legitimacy theory, the theory is often reflecting an academic judgement, precluding understanding. Moreover, this bias is particularly harmful as it is impelling researchers to approach the trendy theories in the field (something that to some extent is apparent in our review), rather than those theoretical approaches that might engender relevant research considering the challenges of sustainable development, a point made by Bebbington and Larrinaga (2014). For example, these authors suggest a sustainability science perspective that would place its lenses in broader sustainability problems, implying the co-operation with social and natural scientists (interdisciplinary research) and the co-construction of temporary solutions with a wide range of practitioners (transdisciplinary research) along the process of gaining better knowledge about the relationship between society and natural processes.

Third, and finally, engagement research could also suffer the problems encountered by field studies, in general. They are costly for researchers involved in an increasingly demanding academic environment in terms of preparation, the challenges of setting up the engagement, execution and analysis. Furthermore, as experienced by qualitative researchers in general, there are still questions deriving from quantitative-trained minds (e.g. sample sizes). For example,

“Twenty-four interviews across three (relatively large) organisations is not a lot”

Indeed, we observed large and complex data samples often involving more than one approach. But, more to the point, it is the quality of approach (informed by theory and capable of augmenting it) and analysis that makes for a quality engagement research paper – perhaps more so than the volume of data collected.

Despite the described difficulties this review has evidenced a promising future for engagement research in pursuit of improved sustainability accounting and performance.

9. Conclusion

Our paper examines the influence of the 2007 Accounting, Auditing and Accountability Journal special issue on engagement research in pursuit of improved sustainability accounting and performance and the implications of this research in the years that followed for practice, policy and theory. To that aim, we reviewed the literature following this approach published in international accounting journals

between 2007 and 2017, to inquire about theory, methodological approach, research questions, key findings and perspectives about the likelihood of managerial capture.

We found that the special issue was timely, as evidenced by the increasing number of engagement papers published and by the relatively high citations of the papers included in that special issue – which is the fifth most cited in AAAJ's 30 year history despite being relatively recent.

Engagement research is present across a diversity of accounting journals, particularly in interdisciplinary accounting journals, and disproportionately present in *Accounting, Auditing and Accountability Journal* (home of the special issue) and *Sustainability Accounting, Management and Policy Journal* (founded by one of the special issue co-editors). We also found characteristics that distinguished the literature published in each journal. Papers in *Accounting, Organizations and Society* (AOS) tended to be somewhat conservative using well established theories and focussing on critiquing practice rather than on addressing sustainability problems. Papers in *Critical Perspectives on Accounting* (CPA) used non-traditional theoretical framings and innovative research methods addressing innovative research questions. Papers in *Sustainability Accounting, Management and Policy Journal* (SAMPJ) tend to be more problem-focused in their aims, trying to develop solutions using a range of theories and approaches. Finally, papers in *Accounting, Auditing and Accountability Journal* are less distinguished in their characteristics and include a combination of the approaches in AOS, CPA and SAMPJ. AAAJ, CPA and SAMPJ can be considered key, high impact reference points for engagement research in social and environmental accounting.

We also found a wealth of different theoretical and empirical approaches in engagement theory. We found that engagement researchers: collected an increasing amount of qualitative data, commonly using more than one data collection technique; used a variety of theoretical approaches often developing existing theories and occasionally developing new conceptualisations.

Semi-structured interviewing has emerged as a key method for engagement research, either reported as a set of interviews or together with further evidence in case studies. Quite often, findings obtained through this method are reported in a descriptive/linear way, responding only to the description of the situation or how the findings fit in a theoretical frame. In contrast, our literature review shows that those contributions that produce more interesting insights about sustainability accounting are those that perform an ambitious analysis, informed by theory but focused on the contribution and showing, as previously stressed, what makes the sustainability issue or the context unique.

Most of the papers examined had explicit interdisciplinary theoretical approaches often developing existing theories and occasionally developing new conceptualisations. Field studies also show an increasing quality and depth, commonly using more than one data collection technique, and performing a penetrating analysis. Having said that, we need to acknowledge a lack of endogenous theorization of social and environmental accounting. Most often, papers adopt the conservative approach mentioned above, confining their vistas to established accounting and organizational theories. For example, legitimacy theory still seems to be in good health and, as we anticipated (Adams and Larrinaga, 2007), institutional theory has gained in prominence as a useful framing for internal processes, drivers and barriers.

Rather than explanations focusing on managers (either pluralistic or critical), further engagement research could consider shifting perspectives about what is theory. Considering the applied nature of improving sustainability accounting and performance, research needs to question the value of generally applicable theories and shift direction to more problem-focused research: carbon accounting, water accounting or accounting for human rights are valid examples. Adams (2017) argues

that Llewellyn's (2003) levels three and four theorising are useful frames for the problem-solving focus of engagement research. Llewellyn argues that the introduction of new concepts (level three theorising), represent new ways of thinking and acting. This in turn allows practical developments in the world to be discussed and applied to sustainability problems. Llewellyn's level four theorising involves tying together a range of differentiations and concepts to construct broader schema which explain "specific social, organisational or individual phenomena in their settings" (p. 674). Thus, level four theorising offers the possibility of applying solutions to problems in different contexts and allows us to consider the complexity and interdependency of sustainability problems.

Further research could also seek to expand the field of research in terms of both problems examined and the contexts (geographical, cultural) in which they occur. This might be expected to involve interdisciplinary approaches and co-authors from different cultural backgrounds and different discipline 'homes'. The latter is particularly encouraged by SAMPJ, for example through special issue calls for papers involving multi-disciplinary co-editor teams.

Bearing in mind the nature of the sustainability challenges, accounting researchers need to draw on new perspectives (not necessarily the fashionable ones) addressing carbon accounting, accounting for ecosystems, reporting on human and labour rights, reporting on contribution to and impact on achievement of the Sustainable Development Goals, among others. Engagement research should acknowledge that sustainability requires a better understanding of the interaction between accounting, nature and society (Bebbington and Larrinaga, 2014). Finally, although sustainable development will not materialize from the so-called Western countries alone, most of the research on social and environmental accounting currently focuses on this part of the world. In this respect, there is great potential to bring to light non-Western perspectives (Sinkovics *et al.*, 2016). Such an approach opens up the possibility of expanding the scope of problems considered and gaining a better understanding of cultural, political and institutional forces at play in developing solutions.

In terms of scope and context, engagement research could focus on the newly emerging market economies of China, Brazil and India, use ethnographic and action research approaches and focus on developing new conceptualisations from the field in different contextual settings. There is also room to extend engagement research to the policy arena encompassing both engaging with policy makers, informing them of research findings and observing the impact of alternative policies (as in Adams, 2017) on the extent to which accounting and reporting can solve sustainability problems.

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